



安侯建業聯合會計師事務所

KPMG

台北市11049信義路5段7號68樓(台北101大樓)
68F., TAIPEI 101 TOWER, No. 7, Sec. 5,
Xinyi Road, Taipei City 11049, Taiwan (R.O.C.)

Telephone 電話 + 886 2 8101 6666
Fax 傳真 + 886 2 8101 6667
Internet 網址 kpmg.com/tw

Dear Sirs/Mesdames:

Re: Just Kitchen Holdings Corp. (the "Entity")

We refer to the prospectus dated March 26, 2021 relating to the sale and issue of 15,798,795 Common Shares of the Entity.

We, KPMG Taiwan, consent to being named and to the use in the above mentioned prospectus of our report dated December 21, 2020 to the board of directors of JustKitchen Co. Ltd. on the following financial statements of JustKitchen Co. Ltd.:

Statement of financial position as at November 26, 2019,

Statement of comprehensive loss, cash flows and changes in equity for the period from June 6, 2019 to November 26, 2019, and

notes to the financial statements including a summary of significant accounting policies

We report that we have read the prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with International Standards on Auditing (ISAs) for an auditor's consent to the use of a report of the auditor included in an

offering document, which does not constitute an audit or review of the prospectus.

Yours very truly,

Taipei, Taiwan
March 26, 2021